



COUNTY OF LOS ANGELES • RICK AUERBACH, ASSESSOR
500 WEST TEMPLE ST., RM. 225, LOS ANGELES, CALIFORNIA 90012-2770
(213) 974-3481

CLAIM FOR NEW CONSTRUCTION EXCLUSION - DATE OF COMPLETION

OFFICE OF ASSESSOR USE ONLY

REGION	CLUSTER	RECORDING DATE	REC. SEQ.	DOCUMENT NO.	MAP BOOK	PAGE	PARCEL	CK
DATE CONSTRUCTION WAS STARTED OR WILL START		DATE RECEIVED		EXCLUSION APPROVED <input type="checkbox"/> YES BY _____ <input type="checkbox"/> NO				

NOTICE: THIS REQUEST MUST BE FILED WITH THE OFFICE OF THE ASSESSOR PRIOR TO OR WITHIN 30 DAYS OF THE START OF CONSTRUCTION

The California Revenue and Taxation Code provides as follows:

75.12 (a) For the purposes of this chapter, new construction shall be deemed completed on the earliest of the following dates:

(1) The date upon which the new construction is **available for use** by the owner, unless the owner does not intend to occupy or use the property. The owner shall notify the Assessor prior to, or **within 30 days of, the date of commencement of construction that** he or she does not intend to occupy or use the property. If the owner does not notify the Assessor as provided in this subdivision, the date shall be conclusively presumed to be the date of completion.

(2) If the owner does not intend to occupy or use the property, the date the property is occupied or used with the owner's consent.

(3) If the property cannot be functionally used or occupied on the date it is available for use considering the type of property and any special facts and circumstances affecting use or occupancy, the date the property can be **functionally used or occupied**.

(b) For the purposes of this section:

(1) "Occupy or use" means the occupancy or use by the owner, including the rental or lease of the property, except as provided in paragraph (2).

(2) Property shall not be considered occupied or used by the owner or with the owner's consent if the occupancy or use is incidental to an offer for a change of ownership, including, but not limited to, use of the property as a model home.

(d) Nothing in this section shall preclude the reassessment of any such property on the assessment roll for the Lien Date following the date of completion.

(e) The owner of any property who notifies the Assessor pursuant to subdivision (a) that he or she does not intend to occupy or use the property shall notify the Assessor within 45 days of the earliest date that any of the following occur:

(1) The property changes ownership pursuant to an unrecorded contract of sale.

(2) The property is leased or rented.

(3) The property is occupied or used by the owner for any purpose other than provided in subdivision (b).

(4) The property is occupied or used with the owner's consent for any purpose other than that provided in subdivision (b).

(f) The failure to provide the Assessor the notice required by subdivision (e), whether requested or not, shall result in a penalty in the amount specified in Section 482.

In order to qualify for this supplemental assessment exclusion, the form on the reverse side must be forwarded to the Office of the Assessor at the address provided above.

The property for which the supplemental exclusion is claimed must be specifically identified by the Assessor's Identification Number(s).

Should you need any assistance with this form, please call (213) 974-3481 between the hours of 8 a.m. and 5 p.m.

I DECLARE UNDER PENALTY OF PERJURY THAT THE NEW CONSTRUCTION IS INTENDED FOR SALE AND NOT FOR RENT, LEASE, OCCUPANCY OR OTHER USE EXCEPT AS A MODEL HOME OR USE THAT IS INCIDENTAL TO OFFERING THE PROPERTY FOR SALE OR CHANGE OF OWNERSHIP.

NEW CONSTRUCTION WAS STARTED OR WILL START ON ALL PARCELS LISTED ON THE REVERSE SIDE ON : Mo. ____ Da. ____ Yr. ____

OWNER OF RECORD (PRINT OR TYPE)			TELEPHONE NUMBER (8:00 a.m. - 5:00 p.m.)	
MAILING ADDRESS		CITY	STATE	ZIP CODE
DATE EXECUTED	SIGNATURE		TITLE	

LIST ALL PROPERTIES SUBJECT TO THIS CLAIM. PROPERTIES MUST BE IDENTIFIED BY ASSESSOR IDENTIFICATION NUMBER. INCLUDE THE LEGAL DESCRIPTION IF AVAILABLE. WHERE PARCELS, LOTS, OR UNITS INCLUDED ARE CONSECUTIVELY NUMBERED, AN ALL-INCLUSIVE LISTING MAY BE USED BY GIVING FIRST AND LAST PARCEL.

EXAMPLE: MAPBOOK 4350 PAGE 27 PARCEL 20-31

[illegible]